**AMENDMENTS TO THE SPECIFICATION** 

IN THE SPECIFICATION

Please amend the paragraph on page 5, line 2, with the following amended paragraph:

In order to enable the resin layer 13 to cover the foam body 12, the bath sponge

10 to enhance the massage effect, to improve blood circulation and boost skin

rejuvenation. The sponge fibers 11 are formed in a mesh structure from filaments made

from a substance with high density, high specific weight. The mesh structure has

coarse pores without a foam membrane. The resin layer 13 is made from a polymer

copolymer of polyethylene resin and acrylic resin. For fabricating the bath sponge of

the invention, the resin layer 13 covers the sponge fibers 11 by spraying or immersion.

As the resin layer 13 is also water-soluble, and the sponge fibers 11 form a mesh

structure with coarse pores, the resin layer 13 may pass through the mesh structure

without clogging. After drying and bonding, as shown in FIG. 4, the resin layer 13

completely covers the foam body 12. The color of the resin layer 13 is better controlled.